


EXHIBIT 6
DATE 1-19-09
NO. 28

US Supreme Court Center > US Supreme Court Cases & Opinions > Volume 489 > DAVIS V. MICHIGAN DEPT. OF TREASURY, 489 U. S. 803 (1989)

DAVIS V. MICHIGAN DEPT. OF TREASURY, 489 U. S. 803 (1989)

Subscribe to Cases that cite 489 U. S. 803 

Google

Search Cases

Free Cobranding of the US Supreme Court Center

Link to Cases & Search with Linkback and Cobranding - [Lean More](#)

Link to the Case Preview: <http://supreme.justia.com/us/489/803/>

Link to the Full Text of Case: <http://supreme.justia.com/us/489/803/case.html>

U.S. Supreme Court

Davis v. Michigan Dept. of Treasury, 489 U.S. 803 (1989)

Davis v. Michigan Department of the Treasury

No. 87-1020

Argued January 9, 1989

Decided March 28, 1989

489 U.S. 803

Syllabus

In each of the years 1979 through 1984, appellant, a Michigan resident and former federal employee, paid state income tax on his federal retirement benefits in accordance with the Michigan Income Tax Act, which exempts from taxation all retirement benefits paid by the State or its political subdivisions, but taxes retirement benefits paid by other employers, including the Federal Government. After the State denied appellant's request for

since it merely demonstrates that the State has a rational reason for discriminating between two similar groups of retirees without demonstrating any differences between those groups themselves. Moreover, the State's claim that its retirement benefits are significantly less munificent than federal benefits in terms of vesting requirements, rate of accrual, and benefit computations is insufficient to justify the type of blanket exemption at issue here. A tax exemption truly intended to account for differences in benefits would not discriminate on the basis of the source of those benefits, but would, rather, discriminate on the basis of the amount of benefits received by individual retirees. Pp. 489 U. S. 815-817.

4. Because the State concedes that a refund is appropriate in these circumstances, appellant is entitled to a refund to the extent he has paid

Page 489 U. S. 805

taxes pursuant to the invalid Michigan scheme. However, his additional claim for prospective relief from discriminatory taxation should be decided by the state courts, whose special expertise in state law puts them in a better position than this Court to fashion the remedy most appropriate to comply with the constitutional mandate of equal treatment. Pp. 489 U. S. 817-818.

106 Mich.App. 98, 408 N.W.2d 433, reversed and remanded.

KENNEDY, J., delivered the opinion of the Court, in which REHNQUIST, C.J., and BRENNAN, WHITE, MARSHALL, BLACKMUN, O'CONNOR, and SCALIA, JJ., joined. STEVENS, J., filed a dissenting opinion, *post*, p. 489 U. S. 818.

Google

Search Cases

[US Supreme Court Cases](#) | [by Volume](#) | [by Year](#) | [Oyez Supreme Court Multimedia](#) | [Dog Law](#) | [US Laws](#) | [US Federal Court Appeals Opinions](#)
[Blawgs.FM Constitutional Law PodCasts](#) | [BlawgSearch.com Constitutional Law Blogs](#) | [Lawyer and Legal Aid & Services Directory](#)

Copyright © Justia & Oyez & Forms WorkFlow :: Terms of Service :: Privacy Policy :: Have a Happy Day!